

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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November 2001

ITEMS TO REMEMBER

DECEMBER

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| December | 1: | On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. (IC 6-1.1-22-14) |
| December | 20: | If a school township has become a part of a school corporation organized under Chapter 202, Acts of 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 2002. (IC 20-4-1-35) |
| December | 25: | Legal Holiday - Christmas Day. (IC 1-1-9-1) |
| December | 31: | On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (November), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1) |

JANUARY

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| January | 1: | Legal Holiday - New Year's Day. (IC 1-1-9-1) |
| January | 1: | Set up the Financial and Appropriation Record for the year 2002, by bringing forward the fund (cash) balances at the close of the year 2001 and entering appropriations as finally adopted and approved. |
| January | 8: | Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7) |
| January | 8-31: | Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
(1) Review the report.
(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6, IC 5-13-7-7) |

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January	15:	Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
January	15:	Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.
January	21:	Legal Holiday - Martin Luther King, Jr.'s Birthday. (IC 1-1-9-2)
January	22:	Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 2001 (On or before the third Tuesday after the first Monday in January.) (IC 36-6-6-9)
January	30:	Last day to file 2001 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 16, 2001.
January	31:	On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (December), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
January	31:	Last day to provide each employee with a W-2.
January	31:	Last day to file quarterly 941 report for last quarter of 2001 with Internal Revenue Service.
January	31:	Last day to file Form 100R Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, IN 46204. (IC 5-11-13-1)
January	31:	Last day to make report for last quarter of 2001 to the Department of Workforce Development.

FEBRUARY

February	1:	Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 2001 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 22). (IC 36-6-4-12)
February	12:	Legal Holiday - Lincoln's Birthday. (IC 1-1-9-1)

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| February | 18: | Last day for publication of township trustees' Annual Report, Township Form 15, for 2001 in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13) |
| February | 22: | Legal Holiday - Washington's Birthday. (IC 1-1-9-1) |
| February | 28: | On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (January), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1) |
| February | 28: | Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively. |

TOWNSHIP BOARD - ATTORNEY

The Office of the Attorney General of the State of Indiana in response to a request for an opinion concerning the following questions:

1. May the Township Board appoint its own attorney?
2. May the Trustee as the authorization officer for Poor Relief funds and the distribution officer for Civil funds compensate a Township Board Attorney?
3. After salaries have been fixed by the Township Board, is the Township Executive compelled to compensate employees to the fullest extent of salaries provided, even though the employee may be deficient when evaluated by written performance appraisal in view of Indiana Code Section 36-4-7-2.

provided the following Unofficial Advisory Letter on June 11, 1991.

CONCLUSION

1. The Township Board is not authorized to appoint its own attorney.
2. This question is moot. See question 1.
3. The Township Trustee does not have the authority to change the salary of an employee that is fixed by the Township Board. The Township Board may not change the salary of an elected or appointed officer during the fiscal year for which they are fixed. The Township Board may change the salary of any other employee.

The Township Trustee may remove any employee who is deficient in the performance of his or her duties. If procedure for removal has been provided, the Township Trustee should follow that procedure.

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Subsequent to the issuance of the aforementioned Advisory Letter questions have been raised of whether "Home Rule" would provide authority for a township board to also hire an attorney. IC 36-6-4-4 states in part concerning powers of a township trustee "The executive may do the following . . . Appoint an attorney to represent the township in any proceeding in which the township is interested." The question was asked in Attorney General Advisory Opinion 98-13 issued July 9, 1998, "Can a school corporation or other unit of government expand the provisions of a statute with "home rule?" The answer provided by the Attorney General's Office stated in part ". . . those entities may not exercise home rule powers in an area pre-empted by the General Assembly."

ENCUMBERED APPROPRIATIONS

When purchase orders or written contracts have been completed during the year for the necessary purchases of the township and such purchase orders have been entered in the Financial and Appropriation Ledger to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders or written contracts encumbered and shall be carried to the same appropriation classification (personal services, supplies, other services and charges and capital outlays) account in the Financial and Appropriation Ledger for the new budget year as that in which they appeared for the year ending on December 31. When carried forward, these amounts should be entered individually on each of the appropriations affected as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund balance as of December 31 or doing so will cause a funding difficulty during the new budget year. Encumbrances should not occur for any items other than purchase orders or written contracts.

Liquidation of the amounts carried forward must be made individually for each purchase order or written contract encumbered when payment of the claim is entered on the record following receipt of the items purchased or contract paid. If the vendor's claim for payment of a specific purchase is found to be less than the amount of the encumbrance carried forward, the balance of such encumbrance may not be used to authorize payment of any other claim. Such balance, must be liquidated at the time of liquidating the purchase order or contract paid or permitted to expire at the close of the budget year. If for some reason the amount of the claim for payment is greater than the encumbered amount carried forward, the balance must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

SOCIAL SECURITY WEBSITE

Please be advised the Social Security Administration has a new website for State and Local government employers: <http://www.ssa.gov/slge/>.